

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 57774

**KING COUNTY FIRE DISTRICT NO. 4
DBA SHORELINE FIRE DEPARTMENT**

King County, Washington

January 1, 1995 Through December 31, 1995

Issue Date: October 11, 1996

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KING COUNTY FIRE DISTRICT NO. 4
DBA SHORELINE FIRE DEPARTMENT
King County, Washington
January 1, 1995 Through December 31, 1995

**Independent Auditor's Report On Compliance With State
Laws And Regulations**

Board of Commissioners
King County Fire District No. 4
Shoreline, Washington

We have audited the financial statements, as listed in the table of contents, of King County Fire District No. 4, King County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated September 6, 1996.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the district's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under *Government Auditing Standards*.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

September 6, 1996

KING COUNTY FIRE DISTRICT NO. 4
DBA SHORELINE FIRE DEPARTMENT
King County, Washington
January 1, 1995 Through December 31, 1995

Status Of Prior Findings

The finding contained in the prior audit report was resolved as follows:

1. District Officials Should Comply With Bidding Requirements

Resolution: Closed. District officials have implemented procedures to ensure the district is in compliance with bidding requirements.

KING COUNTY FIRE DISTRICT NO. 4
DBA SHORELINE FIRE DEPARTMENT
King County, Washington
January 1, 1995 Through December 31, 1995

Independent Auditor's Report On Financial Statements

Board of Commissioners
King County Fire District No. 4
Shoreline, Washington

We have audited the accompanying Statement Of Assets and Liabilities Arising From Cash Transactions and Statements of Fund Resources and Uses Arising from Cash Transactions and Other Changes in Fund Balance of the various funds of King County Fire District No. 4, King County, Washington, for the fiscal year ended December 31, 1995. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the district prepares its financial statements on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

The district did not present note disclosure for the year ended December 31, 1995. Presentation of such notes would provide additional information regarding the district operating, investing, and financing activities. Note disclosure is required by generally accepted accounting principles.

In our opinion, except that the lack of note disclosure results in an incomplete presentation as explained in the preceding paragraph, the financial statements referred to above present fairly, in all material

respects, the assets, liabilities, and recognized revenues and expenditures of the funds of King County Fire District No. 4 for the fiscal year ended December 31, 1995, on the cash basis of accounting described in Note 1.

Brian Sonntag
State Auditor

September 6, 1996